PETER SZANTO in propria personna P. O. BOX 5744 Irvine CA 92616

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UNITED STATES DISTRICT COURT in and for THE DISTRICT OF NEVADA

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PETER SZANTO, Plaintiff,

vs.

KLARA <u>SZANTO</u> (deceased),

THE ESTATE OF KLARA SZANTO,

PAUL SZANTO, PAUL and KLARA SZANTO

REVOCABLE TRUST dated March 19, 1991

Defendants

Case No. 2:06-cv-00048

Proposed First Amendment To First Amended Complaint

THIS COURT'S SUBJECT MATTER JURISDICTION IN THIS ACTION

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Wherefore, in the within action plaintiff has sustained a loss of investment capital. By the facts presently known, that loss of investment capital occurred in tax year 2001. Plaintiff did not learn of that loss until the tax year 2005. Plaintiff prays, that regardless of any other determination in this action, the Court grant relief to plaintiff, nunc pro tunc, that plaintiff may file his year 2005 Internal Revenue Income Tax Return with the loss for the year 2001 reflected as a loss sustained in the year 2005.

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The authority for this relief arises under 28 USC 1331: "The district courts shall have original jurisdiction of all civil actions arising under

the Constitution, laws, or treaties of the United States." The specific laws and United States Code sections which authorizes the above petitioned relief are 26 USC 7402 (f) which creates "general jurisdiction of the district courts of the United States in civil actions involving internal revenue" and 28 USC 1340 which grants the district courts original jurisdiction of any civil action arising under any Act of Congress providing for internal revenue. Respectfully submitted, **DATED July 24, 2006** /s/_____ Peter Szanto

PROOF OF SERVICE BY MAIL 1. My name is Susan Szanto, I am over 18 years of age and not a party to the within action. 2. My business address is P.O. Box 5744, Irvine CA 92616. 3. On July 24, 2006, I personally placed the within: **Proposed First Amendment To First Amended Complaint** Copy of this Proof of Service into an envelope and sealed that envelope. I affixed sufficient 1st class postage to assure deliver and deposited said envelope in the US Mail addressed as: Vernon Leverty, 832 Willow Street, Reno NV 89502 said mailing was accomplished in Orange County CA, where I am employed. 4. I declare under penalty of perjury that the foregoing is true and correct under the laws of 5. the United States of America. July 24, 2006 6. __signed electronically__ Susan Szanto_____ Susan Szanto